

Hearing Date:
January 19, 2010
at 10:00a.m

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re:

PARKVIEW CARE AND RHABILITATION
CENTER, INC.

Chapter 11

Case No. 08-71867 (dte)

Debtor.

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**OPPOSITION OF NEW YORK STATE DEPARTMENT OF HEALTH
TO DEBTOR'S DISCLOSURE STATEMENT**

The New York State Department of Health("the Health Department"), by its attorney, ANDREW M. CUOMO, Attorney General of the State of New York, hereby objects to the Disclosure Statement of Parkview Care And Rehabilitation Center, Inc., the Debtor herein (the "Debtor"), for the following reasons:

1. The Disclosure Statement fails to provide "adequate information" regarding why it is in the best interests of creditors to sell the business operations of the Debtor and wait for between eighteen to twenty-fours months before a thirty-six month payout to creditors begins as opposed to executing a stand-alone plan and immediately begin a forty-two month payout to creditors after the effective date of the plan of confirmation.

2. The Disclosure Statement also fails to provide "adequate information" regarding what happens if the proposed

purchaser of Debtor's business operations fails to obtain the approval by the Health Department of buyer's certificate of need ("CON") to obtain a license to operate a nursing home at the Debtor's premises after the expiration of the eighteen to twenty-four month period or if the Debtor fails to deliver an extension of its lease for the premises for a term of not less than twenty-five years.

3. The Disclosure Statement also fails to provide "adequate information" regarding why the Debtor should be entitled to any discharge, stay or injunctive relief during the eighteen to twenty-four month period that Debtor continues to operate the facility prior to Health Department approval of the purchaser's CON.

WHEREFORE, the Health Department respectfully requests that the Disclosure Statement not be approved and grant

such other and further relief as this court may deem just and proper.

Dated: New York, New York
January 14, 2010

ANDREW M. CUOMO
Attorney General of the
State of New York
Attorney for the New York State
Department of Health
By:

/s/ Neal S. Mann
NEAL S. MANN (NM-0617)
Assistant Attorney General
120 Broadway, 24th Floor
New York, New York 10271
Tel. No. (212) 416-8666

CERTIFICATE OF SERVICE

NEAL S. MANN certifies that:

He is an Assistant Attorney General in the office of ANDREW M. CUOMO, the Attorney General of the State of New York, Attorney for the New York State Department of Health herein. On the 14th day of July, 2009 he electronically filed the annexed OPPOSITION OF NEW YORK STATE DEPARTMENT OF HEALTH TO DEBTOR'S DISCLOSURE STATEMENT which will result in notification of such filing being sent to all ECF participants in these cases.

_/s/ Neal S. Mann
NEAL S. MANN